



Michigan *Office of the Auditor General* **REPORT SUMMARY**

Performance Audit

Report Number:
07-560-02

Management Information Database (MIDB)

Department of Information Technology (DIT)

Released:
May 2004

MIDB is a data warehouse consisting of data from the State of Michigan's accounting, purchasing, and human resources systems. MIDB was designed specifically to respond to a manager's need for information. MIDB provides ad hoc queries and reports and removes traffic from the transaction databases on the mainframes. MIDB is maintained, updated, and managed by DIT's Enterprise Application Services Division.

Audit Objective:

To assess the accuracy, timeliness, and completeness of MIDB.

Audit Conclusion:

DIT ensured the accuracy, timeliness, and completeness of MIDB.

Noteworthy Accomplishments:

In fiscal year 2001-02, the State adopted an accelerated year-end closing of its financial statements. In response to the accelerated closing, the Enterprise Application Services Division created special Statewide Relational Standard Accounting and Reporting System (R*STARS) accounting event views on MIDB, which were updated with new transactions daily. These tables were made available to agencies from September through November 2002. State agencies were able to retrieve information from MIDB daily, which greatly reduced the time necessary to close their financial records.

We conducted a survey of MIDB users to obtain information regarding users' experience and satisfaction with MIDB. The survey disclosed that most users were satisfied with MIDB and found MIDB data to be reliable and timely.

Reportable Condition:

DIT had not established formal policies and procedures for maintaining and updating the MIDB data dictionaries (Finding 1).

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Audit Objective:

To assess the effectiveness of DIT's internal control over MIDB.

Audit Conclusion:

DIT's internal control over MIDB was generally effective.

Reportable Conditions:

DIT had not performed a security risk assessment of the security and

configuration of the MIDB database and operating system (Finding 2).

DIT had not completely implemented access controls over MIDB (Finding 3).

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Agency Response:

Our audit report contains 3 findings and 3 corresponding recommendations. DIT's preliminary response indicated that it agreed with our findings.

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A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at: <http://audgen.michigan.gov>



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